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June 22, 1999

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Dockets Management Branch (HFA-305)
Food and Drug Administration
5630 Fishers Lane
Room 1061
Rockville, MD 20852

Re: Docket No. 99N-0803: Agency Information Collection Activities:
Proposed Collection; Comment Request; Regulations Restricting the Sale
and Distribution of Cigarettes and Smokeless Tobacco to Protect Children
and Adolescents (OMB No. 0910-0312-Extension)

Dear Sir or Madam:

National Tobacco Company, Swisher International, Swedish Match North America, Inc. and Conwood Company, L.P. hereby concur in and incorporate by reference the comments submitted by Brown & Williamson Tobacco Corporation, Lorillard Tobacco Company, Philip Morris Incorporated, R. J. Reynolds Tobacco Company, and United States Tobacco Company on the above-referenced notice. The April 23, 1999 proposed collection of information is inappropriate in light of the Food and Drug Administration's lack of authority with respect to tobacco products, and is deficient both procedurally and in its estimates of the burdens on the smokeless tobacco industry.

We respectfully urge the agency to withdraw this unauthorized notice of proposed information collection.

Sincerely,



Daniel A. Kracov

Counsel to
National Tobacco Company
Swisher International
Swedish Match North America, Inc.
Conwood Company, L.P.

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